

Internal Revenue Service, Treasury

§ 55.6161-1

44 or the regulations thereunder. Extensions of time shall not be granted for more than 6 months. An extension of time for filing a return shall not operate to extend the time for the payment of the tax or any part thereof unless specified to the contrary in the extension. The rules relating to an application for extension in § 53.6081-1(b) of this Chapter (relating to foundation excise taxes) shall apply to an application for an extension of time for filing the return of tax imposed by Chapter 44. If an extension of time for filing the return is granted, a return shall be filed before the expiration of the period of extension.

§ 55.6091-1 Place for filing Chapter 44 tax returns.

Except as provided in § 55.6091-2 (relating to exceptional cases):

(a) *In general.* Chapter 44 tax returns shall be filed with the district director for the internal revenue district in which is located the principal place of business or principal office or agency of the real estate investment trust or regulated investment company.

(b) *Returns filed with service centers or by hand carrying.* Notwithstanding paragraph (a) of this section, unless a return is filed by hand carrying, whenever instructions applicable to Chapter 44 tax returns provide that the returns be filed with a service center, the returns must be so filed in accordance with the instructions. Returns which are filed by hand carrying shall be filed with the district director (or with any person assigned the administrative supervision of an area, zone, or local office constituting a permanent post of duty within an internal revenue district of such director) in accordance with paragraph (a) of this section.

[T.D. 7767, 46 FR 11282, Feb. 6, 1981; 46 FR 15263, Mar. 5, 1981. Redesignated and amended by T.D. 8180, 53 FR 6148, Mar. 1, 1988]

§ 55.6091-2 Exceptional cases.

Notwithstanding the provisions of § 55.6091-1, the Commissioner may permit the filing of any Chapter 44 tax return in any internal revenue district.

§ 55.6151-1 Time and place for paying of tax shown on returns.

The tax shown on any return which is imposed by Chapter 44 shall, without notice or assessment and demand, be paid to the internal revenue officer with whom the return is filed at the time and place for filing such return (determined without regard to any extension of time for filing the return). For provisions relating to the time and place for filing such return, see §§ 55.6071-1 and 55.6091-1. For provisions relating to the extension of time for paying the tax see § 55.6161-1.

[T.D. 8180, 53 FR 6148, Mar. 1, 1988]

§ 55.6161-1 Extension of time for paying tax or deficiency.

(a) *In general—(1) Tax shown or required to be shown on return.* A reasonable extension of the time for payment of the amount of any tax imposed by Chapter 44 and shown or required to be shown on any return, may be granted by the district directors at the request of the taxpayer. The period of such extension shall not be in excess of 6 months from the date fixed for payment of such tax.

(2) *Deficiency.* The time for payment of any amount determined as a deficiency in respect of tax imposed by Chapter 44 may, at the request of the taxpayer, be extended by the internal revenue officer to whom the tax is required to be paid. The extension may be for a period not to exceed 18 months from the date fixed for payment of the deficiency, as shown on the notice and demand. In exceptional cases, a further extension for a period not in excess of 12 months may be granted. No extension of time for payment of a deficiency shall be granted if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

(3) *Extension of time for filing distinguished.* The granting of an extension of time for filing a return does not operate to extend the time for the payment of the tax or any part thereof unless so specified in the extension.

(b) *Certain rules relating to extension of time for paying income tax to apply.* The provisions of § 1.6161-1 (b), and (c), and

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(d) of this chapter (relating to a requirement for undue hardship, the application for extension, and payment pursuant to an extension) shall apply to extensions of time for payment of the tax imposed by Chapter 44.

§ 55.6165-1 Bonds where time to pay tax or deficiency has been extended.

If an extension of time for payment of tax or deficiency is granted under section 6161, the district director or the director of the service center may, if he deems it necessary, require a bond for the payment of the amount in respect of which the extension is granted in accordance with the terms of the extension. However, the bond shall not exceed double the amount with respect to which the extension is granted. For provisions relating to form of bonds, see the regulations under section 7101 contained in part 301 of this chapter (Regulations on Procedure and Administration).

PART 56—PUBLIC CHARITY EXCISE TAXES

Sec.

- 56.4911-0 Outline of regulations under section 4911.
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- 56.6011-1 General requirement of return, statement, or list.
- 56.6011-4 Requirement of statement disclosing participation in certain transactions by taxpayers.

AUTHORITY: 26 U.S.C. 7805.

Sec. 56.4911-7 also issued under 26 U.S.C. 4911(f)(3).

26 CFR Ch. I (4-1-03 Edition)

SOURCE: T.D. 8308, 55 FR 35598, Aug. 31, 1990, unless otherwise noted.

§ 56.4911-0 Outline of regulations under section 4911.

Immediately following is an outline of the regulations under section 4911 of the Internal Revenue Code relating to an excise tax on electing public charities' excess lobbying expenditures.

§ 56.4911-0 Outline of regulations under section 4911.

§ 56.4911-1 Tax on excess lobbying expenditures.

- (a) In general.
- (b) Excess lobbying expenditures.
- (c) Nontaxable amounts.
 - (1) Lobbying nontaxable amount.
 - (2) Grass roots nontaxable amount.
- (d) Examples.

§ 56.4911-2 Lobbying expenditures, direct lobbying communications, and grass roots lobbying communications.

- (a) Lobbying expenditures.
 - (1) In general.
 - (2) Overview of § 56.4911 and the definitions of "direct lobbying communication" and "grass roots lobbying communication".
- (b) Influencing legislation: direct and grass roots lobbying communications defined.
 - (1) Direct lobbying communication.
 - (2) Grass roots lobbying communication.
 - (3) Exceptions to the definition of influencing legislation.
 - (4) Examples.
 - (5) Special rule for certain mass media advertisements.
- (c) Exceptions to the definitions of direct lobbying communication and grass roots lobbying communication.
 - (1) Nonpartisan analysis, study, or research exception.
 - (2) Examinations and discussions of broad social, economic, and similar problems.
 - (3) Requests for technical advice.
 - (4) Communications pertaining to "self-defense" by the organization.
- (d) Definitions.
 - (1) Legislation.
 - (2) Action.
 - (3) Legislative body.
 - (4) Administrative bodies.

§ 56.4911-3 Expenditures for direct and/or grass roots lobbying communications.

- (a) Definition of term "expenditures for".
 - (1) In general.
 - (2) Allocation of mixed purpose expenditures.
 - (3) Allocation of mixed lobbying.
- (b) Examples.
- (c) Certain transfers treated as lobbying expenditures.